

TOWN OF SAN ANSELMO

COUNCIL INFORMATION MEMO

June 28, 1978

Subject: Summary of SB 154 - Provisions Affecting San Anselmo, including
Sleepy Hollow Fire Protection District

PROVISIONS OF CONTINUING EFFECTSections 27-30- Definition of (some of the) terms in the Constitutional Amendment

"Full cash value" relates to the 1975 lien date, or later lien date following ownership changes or new construction. The value as of the pertinent lien date becomes the "base year value" to which the not exceeding 2% cost of living change is added annually. Furthermore, "full cash value" means reappraised value of the property as of the base year lien date, and reappraisals may be made at any time.

"Change in ownership of real property" means all recorded and unrecorded transfers of legal or equitable title, by any means (including stock transfer, leasehold, etc., etc.)

"District" includes cities and counties.

Section 31- Ad Valorem Tax

Other than for general obligation bonds, no ad valorem property tax shall be levied other than a county levy at a rate of \$4.00 per \$100 of assessed value.

PROVISIONS IN EFFECT FOR 1978-79 FISCAL
YEAR ONLYSection 24 - Apportionment of County property tax levy

Allocation is by the County Auditor, the share to each agency determined by its average share of the County-wide total over the three preceding years, not including the portion supporting general obligation bonds, and modified where pertinent by redevelopment financing.

Apportionment of State reimbursement of home owners and business inventory exemptions is on the same basis.

Section 15 - Distribution of Portion of State Surplus to Cities

A maximum of \$250,000,000 will be distributed by the State Controller. Each City's percentage share will be determined by its 1977-78 property tax collections plus exemption reimbursements as a percentage of the state-wide totals, less 1978-79 exemption reimbursements.

From each city's share will be deducted 1/3rd of that part of the July 1st, 1978 general fund reserve balance which exceeds 5% of 1977-78 total revenue.

From the general fund balance may be excluded amounts for self-insurance, contractual obligations, capital outlay projects approved by the Council before

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June 6, 1978, and reserves established by Council policy before June 6, 1978.

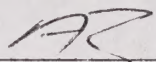
Any city accepting such state funds shall use them first for fire and police, ensuring that 1977-78 program levels are continued, subject only to efficiency and effectiveness changes.

State surplus funds will be denied to any local agency which provides to its employees cost of living salary increases exceeding those provided state employees. This denial does not preclude merit increases and promotions.

Special Districts

The State Controller will pass \$125,000,000 to County Boards of Supervisors, proportionate to 1977-78 Special District tax levies in each county as a percent of the state total.

Distribution by the Board of Supervisors shall go (first) to public safety districts, including fire, in amounts sufficient to ensure the same level of protection as in 1977-78, less deduction for excess reserves as above.



ALAN BRUCE, Administrator

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cc Department Heads

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